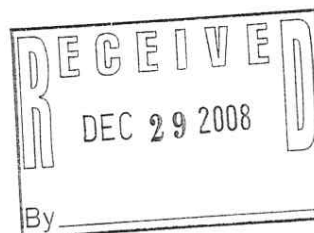


# WALNUT AVENUE WOMEN'S CENTER

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## AUDITED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

DATE RECEIVED:



AUDIT REVIEW #(s) 04362

Assigned To: Armstrong

Date Reviewed: 12/31/08

Reviewer's Initials: BA

Date Review(s) Completed: 12/31/08

FOR THE YEAR ENDED JUNE 30, 2008

IZABAL, BERNACIAK & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

**WALNUT AVENUE WOMEN'S CENTER  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2008**

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IZABAL, BERNACIAK & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

One Market, Spear Street Tower, Suite 344  
San Francisco, California 94105

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## INDEPENDENT AUDITORS' REPORT

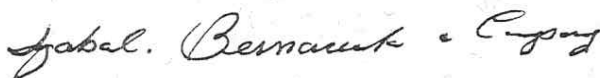
Board of Directors  
**Walnut Avenue Women's Center**  
Santa Cruz, California

We have audited the accompanying statement of financial position of Walnut Avenue's Women Center as of June 30, 2008 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of Walnut Avenue's Women Center. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards*, issued by the Comptroller of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Walnut Avenue's Women Center as of June 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 31, 2008 on our consideration of Walnut Avenue's Women Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



San Francisco, California  
October 31, 2008

**WALNUT AVENUE WOMEN'S CENTER**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2008**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 22,693
Other Receivable	47,046
Grants Receivable	326,106
Prepaid Expenses and Deposits	19,498
Other Current Assets	671
Total Current Assets	<u>416,014</u>

**Fixed Assets**

Construction in Progress	136,664
Fixed Assets (net of accumulated depreciation)	194,252
Total Non-current Assets	<u>330,916</u>

<b>TOTAL ASSETS</b>	<b>\$ <u><u>746,930</u></u></b>
---------------------	---------------------------------

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts Payable	\$ 95,428
Accrued Salaries and Benefits	40,294
Accrued Vacation	183,040
Line of Credit Payable	249,952
Other Liabilities	77,126

<b>TOTAL LIABILITIES</b>	<u>645,840</u>
--------------------------	----------------

**Net Assets**

Unrestricted	72,048
Temporarily restricted	29,042
Total Net Assets	<u>101,090</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u><u>746,930</u></u></b>
---	---------------------------------

See notes to the financial statements

**WALNUT AVENUE WOMEN'S CENTER**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>Support and Revenue</b>				
Support:				
Federal Grants	\$ 357,257	\$ 0	\$ 0	\$ 357,257
State Government Grants	682,119	0	0	682,119
Local Government Grants	287,787	0	0	287,787
Foundations and Institutions	0	46,302	0	46,302
Donations and Contributions (Incl. In-Kind)	875,236	0	0	875,236
Fundraising	52,624	0	0	52,624
Total Support	<u>2,255,023</u>	<u>46,302</u>	<u>0</u>	<u>2,301,325</u>
Revenue				
Service Fees	19,608	0	0	19,608
Membership Income	85	0	0	85
Other Income	50	0	0	50
Total Revenue	<u>19,743</u>	<u>0</u>	<u>0</u>	<u>19,743</u>
Subtotal	<u>2,274,766</u>	<u>46,302</u>	<u>0</u>	<u>2,321,068</u>
Net Assets Released From:				
Satisfaction of Usage Restrictions	46,622	(46,622)	0	0
Total Support and Revenue	<u>2,321,388</u>	<u>(320)</u>	<u>0</u>	<u>2,321,068</u>
 <b>EXPENSES</b>				
Program Services	2,312,221	0	0	2,312,221
Supporting Services:				
Management and General	103,258	0	0	103,258
Fundraising	26,391	0	0	26,391
Total Expenses	<u>2,441,870</u>	<u>0</u>	<u>0</u>	<u>2,441,870</u>
 <b>CHANGE IN NET ASSETS</b>	<u>(120,482)</u>	<u>(320)</u>	<u>0</u>	<u>(120,802)</u>
 <b>NET ASSETS AT BEGINNING OF THE YEAR</b>	<u>192,530</u>	<u>29,362</u>	<u>0</u>	<u>221,892</u>
 <b>NET ASSETS AT END OF YEAR</b>	<u>\$ 72,048</u>	<u>\$ 29,042</u>	<u>\$ 0</u>	<u>\$ 101,090</u>

See notes to financial statements

**WALNUT AVENUE WOMEN'S CENTER**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2008**

	Program Services			Supporting Services		
	Children's Programs	Other Programs & Services	Total Program Services	General & Administrative	Fundraising	Total
<b>EXPENSES</b>						
Compensation	\$ 261,614	\$ 619,367	\$ 880,981	\$ 72,132	\$ 4,758	\$ 957,871
Employee Benefits	67,750	85,259	153,009	22,565	0	175,574
Payroll Taxes	24,706	56,118	80,824	6,084	379	87,287
Subtotal Salaries and Related Expenses	354,070	760,744	1,114,814	100,781	5,137	1,220,732
Professional fees	7,908	386,422	394,330	214	11,263	405,807
Program Materials and Supplies	12,020	31,468	43,488	326	4,999	48,813
Copies, Printing, and Supplies	0	295	295	0	0	295
Books, Subscriptions, Reference	753	2,727	3,480	0	75	3,555
Depreciation	14,561	11,256	25,817	0	0	25,817
Food and Related Expenses	18,735	15,372	34,107	126	574	34,807
Interest Expense	479	21,650	22,129	0	0	22,129
Travel & Meetings Expense	2,978	27,490	30,468	215	25	30,708
Minor Equipment and Furnishings	256	150	406	0	0	406
Postage	24	2,120	2,144	97	1,090	3,331
Occupancy	8,415	66,840	75,255	0	163	75,418
In-Kind	88,080	375,266	463,346	0	0	463,346
Insurance	500	4,748	5,248	0	0	5,248
Equipment Rental and Maint.	1,666	9,079	10,745	343	845	11,933
Telephone and Communications	1,952	17,501	19,453	582	894	20,929
Membership Dues	150	1,550	1,700	318	0	2,018
Licenses	200	20	220	0	108	328
Miscellaneous	36,590	28,186	64,776	256	1,218	66,250
Total Expenses	\$ 549,337	\$ 1,762,884	\$ 2,312,221	\$ 103,258	\$ 26,391	\$ 2,441,870

See notes to the financial statements

**WALNUT AVENUE WOMEN'S CENTER  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2008**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Excess/(Deficiency) of Revenue Over Expenses \$ (120,802)

*Adjustments to Reconcile Excess/(Deficit) of Revenue Over  
Expenses to Net Cash Provided by Operating Activities*

Depreciation 25,817

*(Increase)/Decrease in:*

Accounts Receivable (15,775)

Prepaid Expenses 11,649

Other Current Assets 3,527

Contruction in Progress (43,451)

*Increase/(Decrease) in:*

Accounts Payable (52,953)

Accrued Salaries and Benefits 5,650

Other Liabilities 75,066

**NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES (111,272)**

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Fixed Assets (5,995)

**NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES (5,995)**

**CASH FLOWS FROM FINANCING ACTIVITIES**

Increase/(Decrease) of Loan Payable 61,952

**NET CASH PROVIDED/(USED) BY FINANCING ACTIVITIES 61,952**

**INCREASE IN NET CASH (55,315)**

Cash and Cash Equivalents, Beginning of Year 78,008

**CASH and Cash Equivalents, END OF YEAR \$ 22,693**

**SUPPLEMENTAL INFORMATION**

Cash Paid for Interest \$ 22,129

See notes to financial statements



**WALNUT AVENUE WOMEN'S CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2008**

**Note A: ORGANIZATION**

Walnut Avenue Women's Center ("the Organization") was incorporated as a nonprofit corporation in 1955 as a member of the YWCA. In 1994, the Organization changed its name and is no longer affiliated with the national YWCA. The Organization's purpose is to provide educational and charitable services in the area of childcare, through but not limited to, providing day care centers, domestic violence support, women's health issues, family literacy, pregnancy prevention, youth services and intervention, and other family support services. The Organization is both publicly and privately funded through program contracts with the California Department of Education (CDE), local governments, private donations, and non-subsidized child care fees.

**Note B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting. Revenue is recorded when earned and expenditures are recorded when incurred.

**Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of *Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Contributed Facilities**

The Organization operates day care centers at two separate sites. One facility is donated to the Infant and Toddler Program by a local high school. The second site is donated to the Child Care Center by the Organization. Accordingly, the facilities have been recorded as in-kind contributions at fair market values of \$121,380 rent expense by a corresponding amount.



### **Income Tax Status**

The Center is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provisions for federal income taxes in the accompanying financial statements. The Center is also exempt from state income taxes under Section 23701(d) of the California Revenue and Taxation Code. In addition, the Program has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 2008.

### **Statement of Cash Flows**

For purposes of the statement of cash flows, the Program considers all short term investments with an original maturity of three months or less to be cash equivalents.

### **Fair Value of Financial Instruments**

The carrying amounts of cash, accounts receivable, and accounts payable, none of which are held for trading purposes, approximate fair value due to the short-term maturities of these instruments.

### **Revenue Recognition**

Contributions are reported in accordance with SFAS No. 116. Contributions are recognized when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as unrestricted, temporarily restricted or permanently restricted depending on the nature of the donor restrictions and depending on whether the restrictions are met in the current period. Restricted contributions are reported as increases in unrestricted net assets if the restrictions have been met in the current fiscal period. If the restriction has not been met by the fiscal year end, the amount is reported as an increase in temporarily or permanently restricted net assets. When the restriction is finally met on a contribution received in a prior fiscal period, the amount is shown as a reclassification of restricted net assets to unrestricted net assets.

### **Other and Grants Receivable**

No allowance for uncollectible other or grants receivable has been made as management estimated that the write down, if any, is immaterial to the financial statements.

### **Property and Equipment**

Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets.

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions

of cash that must be used to acquire property and equipment, are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

#### **Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis on Note I below. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### **Note C: PROPERTY AND EQUIPMENT**

Property and equipment at June 30, 2008 is as follows:

	Land & Building	Furniture & Equip.	Total
Balance, July 1, 2007	\$ 405,322	\$ 135,339	\$ 540,661
Additions/Deletions:	0	5,995	5,995
Balance, June 30, 2008	405,322	141,334	546,656
Less: Acc. Depreciation	(245,442)	(106,962)	(352,404)
Net Fixed Assets, June 30, 2008	\$ 159,880	\$ 34,372	\$ 194,252

Depreciation expense for the year totaled \$25,817.

#### **Note D: AUDIT FEES**

Audit fees for the year ended June 30, 2007 were \$10,500 and are recorded as an expense in the financial statements for the year ended June 30, 2008. Audit fees for the year ended June 30, 2008 will be recorded as expense in the fiscal year ending June 30, 2009, since these services will be performed in that period. This is in accordance with generally accepted accounting principles.

#### **Note E: ACCRUED VACATION AND PERSONAL TIME OFF**

Accumulated unpaid personal time off benefits are recognized as liabilities of the Organization. The value of accumulated personal time off at June 30, 2008 is \$183,040.

#### **Note F: LINE OF CREDIT**

The organization has a \$250,000 revolving line of credit, with an outstanding balance of \$249,952 at June 30, 2008. The credit line bears interest at the rate of 6.5%. The credit line is due and payable on December 24, 2008. The credit line is secured by all inventory and equipment.

#### **Note G: RELATED PARTY TRANSACTIONS**

As of June 30, 2008, the Organization owed the following amounts to the Executive Director: (a) \$6,662 for miscellaneous expenses, mileage and travel, (b) \$149,196 for accrued PTO. An agreement between the board of directors and the Executive Director has been signed that will allow the Organization to pay out accrued PTO monthly in one week increments until paid in full.

#### **Note H: CONSTRUCTION IN PROGRESS**

The Organization is in the process of constructing and expanding their childcare facility. The Organization has incurred and capitalized costs to date totaling \$136,664 that are shown in the Statement of Financial Position as Construction in Progress.

To accommodate operations during construction of the new childcare facility, the Organization entered in a new lease agreement beginning June 1, 2006. The agreement calls for monthly rent of \$4,147.

#### **Note I: TEMPORARILY RESTRICTED NET ASSETS**

At June 30, 2008, the Organization's temporarily restricted net assets consisted of the following program-restricted grants and contributions:

CA Wellness Foundation – Continuation of ABC/African American Health Group of the Central Coast	\$ 29,042
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#### **Note J: CONTINGENCIES**

##### Grantor Agencies

The Organization's grants and contracts are subject to inspection and audit by the appropriate governmental funding agencies. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs.

## **SUPPLEMENTARY INFORMATION**

IZABAL, BERNACIAK & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

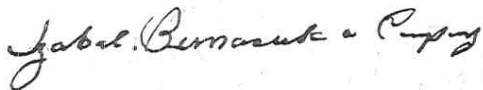
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Fax (415) 896-0584

**INDEPENDENT AUDITORS' REPORT  
ON ADDITIONAL INFORMATION**

Board of Directors  
**Walnut Avenue Women's Center**  
Santa Cruz, California

We have audited the financial statements of Walnut Avenue Women's Center for the year ended June 30, 2008, and have issued our report thereon dated October 31, 2008 and is presented in the preceding section. That examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The following schedules are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements, and, in our opinion the information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



San Francisco, California  
October 31, 2008

**WALNUT AVENUE WOMEN'S CENTER  
GENERAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name: Walnut Avenue Women's Center

Project Number: Child Development Services  
Q807-00 (CCAP-7449)  
Q807-00 (CCTR-7435)  
Q807-00 (CIMS-7670)  
Q807-00 (CSCC-7299)

Child Care Food Program  
44-2129-4A

Type of Agency: A Private Nonprofit Organization

Address: 175 Walnut Avenue  
Santa Cruz, CA 95060

Director: Delores A. O'Brien

Telephone Number: (831) 426-3062

Audit Period: July 1, 2007 through June 30, 2008

Days of Operation: 247 days

Agency Hours: 7:30 A.M. to 5:30 P.M.

Number of Hours Open: 10 hours

**WALNUT AVENUE WOMEN'S CENTER  
STATEMENT OF ACTIVITIES BY FUND  
FOR THE YEAR ENDED JUNE 30, 2008**

	Children's Programs	Other Programs & Unrestricted	Total
<b>Support and Revenue</b>			
Support:			
Federal Grants	\$ 26,924	\$ 330,333	\$ 357,257
State Government Grants	218,642	463,477	682,119
Local Government Grants	158,091	129,696	287,787
Foundations and Institutions	17,459	28,843	46,302
Donations and Contributions (Incl. In-Kind)	88,924	786,312	875,236
Fundraising	0	52,624	52,624
Total Support	<u>510,040</u>	<u>1,791,285</u>	<u>2,301,325</u>
Revenue			
Service Fees	4,611	14,997	19,608
Membership Income	0	85	85
Other Income	0	50	50
Total Revenue	<u>4,611</u>	<u>15,132</u>	<u>19,743</u>
<b>Total Support and Revenue</b>	<u>514,651</u>	<u>1,806,417</u>	<u>2,321,068</u>
 <b>EXPENSES</b>			
Compensation	261,614	696,257	957,871
Employee Benefits	67,750	107,824	175,574
Payroll Taxes	24,706	62,581	87,287
Total salaries and related expenses	<u>354,070</u>	<u>866,662</u>	<u>1,220,732</u>
Professional fees	7,908	397,899	405,807
Program Materials and Supplies	12,020	36,793	48,813
Copies, Printing, and Supplies	0	295	295
Books, Subscriptions, Reference	753	2,802	3,555
Depreciation	14,561	11,256	25,817
Food and Related Expenses	18,735	16,072	34,807
Interest Expense	479	21,650	22,129
Travel & Meetings Expense	2,978	27,730	30,708
Minor Equipment and Furnishings	256	150	406
Postage	24	3,307	3,331
Occupancy	8,415	67,003	75,418
In-Kind	88,080	375,266	463,346
Insurance	500	4,748	5,248
Equipment Rental and Maint.	1,666	10,267	11,933
Telephone and Communications	1,952	18,977	20,929
Membership Dues	150	1,868	2,018
Licenses	200	128	328
Miscellaneous	36,590	29,660	66,250
Subtotal Other Expenses	<u>195,267</u>	<u>1,025,871</u>	<u>1,221,138</u>
<b>Total Expenses</b>	<u>549,337</u>	<u>1,892,533</u>	<u>2,441,870</u>
<b>CHANGE IN NET ASSETS</b>	(34,686)	(86,116)	(120,802)
<b>NET ASSETS AT BEGINNING OF THE YEAR</b>	<u>163,082</u>	<u>58,810</u>	<u>221,892</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 128,396</u>	<u>\$ (27,306)</u>	<u>\$ 101,090</u>

See notes to financial statements



**WALNUT AVENUE WOMEN'S CENTER**  
**SCHEDULE OF EXPENDITURES BY STATE CATEGORIES**  
**FISCAL YEAR ENDED JUNE 30, 2008**

	General Child Care CCTR	Infant Toddler Resource	Instructional Materials and Supplies	School Age Resource	Renovation & Repair	Total
1000 Certified Salaries	\$ 269,521	0	0	0	0	269,521
1100 Teachers' Salaries	269,521	0	0	0	0	269,521
1200 Administrative Salaries	0	0	0	0	0	0
1300 Supervisors' Salaries	0	0	0	0	0	0
2000 Classified Salaries	0	0	0	0	0	0
2100 Instructional Aides	0	0	0	0	0	0
2300 Clerical & Other Office Personnel Salaries	0	0	0	0	0	0
2400 Maintenance Personnel Salaries	0	0	0	0	0	0
2500 Food Service Personnel Salaries	0	0	0	0	0	0
3000 Employee Benefits	92,456	0	0	0	0	92,456
3300 Old Age, Survivors, Disability & Health Insurance	92,456	0	0	0	0	92,456
3400 Health & Welfare Benefits	0	0	0	0	0	0
3500 State Unemployment Insurance	0	0	0	0	0	0
3600 Workers' Compensation Insurance	0	0	0	0	0	0
4000 Books, Supplies, & Equipment Replacement	28,782	0	760	2,000	0	31,542
4300 Instructional Supplies	28,782	0	760	2,000	0	31,542
4500 Other Supplies	0	0	0	0	0	0
4600 Pupil Transportation Supplies	0	0	0	0	0	0
4700 Food Services	0	0	0	0	0	0
5000 Contracted Services & Other Operating Exps.	16,315	2,268	0	0	0	18,583
5100 Contracts for Personnel Services	16,315	2,268	0	0	0	18,583
5200 Travel, Conference, & Other Expense	0	0	0	0	0	0
5400 Insurance	0	0	0	0	0	0
5500 Utilities & Housekeeping Services	0	0	0	0	0	0
5600 Contracts, Rents, & Leases	0	0	0	0	0	0
5700 Legal, Election & Audit	0	0	0	0	0	0
6000 Sites, Buildings, Books & Media & New Equip.	49,155	0	0	0	0	49,155
6200 Buildings & Improvements	0	0	0	0	0	0
6400 New Equipment	0	0	0	0	0	0
6500 Equipment Replacement	0	0	0	0	0	0
Expenses Not Otherwise Classified-Staff Expense	0	0	0	0	0	0
Capital Outlay Revolving Fund Repayment	0	0	0	0	0	0
Depreciation	14,561	0	0	0	0	14,561
Start-Up/Close-Down Expense	0	0	0	0	0	0
Indirect Cost Rate 8%	34,594	0	0	0	0	34,594
<b>TOTALS</b>	<b>\$ 456,229</b>	<b>2,268</b>	<b>760</b>	<b>2,000</b>	<b>0</b>	<b>\$ 461,257</b>

"We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the agency were proper"

**WALNUT AVENUE WOMEN'S CENTER**  
**SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES**  
**UTILIZING CONTRACT FUNDS**  
**CONTRACT NUMBERS: CCTR-7435 / CIMS-7670**  
**CCAP-7449 / CSCC-7299**  
**FISCAL YEAR ENDED JUNE 30, 2008**

EXPENDITURES \$7,500 UNIT COST		EXPENDITURES OVER \$7,500 UNIT COST WITH CDD APPROVAL		EXPENDITURES OVER \$7,500 UNIT COST WITHOUT CDD APPROVAL	
COST	ITEM	COST	ITEM	COST	ITEM
	NONE		NONE		NONE

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT  
for Child Development Programs**

Agency Name: WALNUT AVENUE WOMEN'S CENTER

Vendor No. Q807

Fiscal Year Ended: June 30, 2008

Contract No. CCTR-7435

Independent Auditor's Name: IZABAL, BERNACIAK & COMPANY

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
<i>Infants (up to 18 months)</i>						
Full-time-plus	101			-	2.006	-
Full-time	103	555		555	1.700	944
Three-quarters-time	105	279		279	1.275	356
One-half-time	107	18		18	0.935	17
<b>FCCH Infants (up to 18 months)</b>						
Full-time plus	101A			-	1.652	-
Full-time	103A			-	1.400	-
Three-quarters-time	105A			-	1.050	-
One-half-time	107A			-	0.770	-
<b>Toddlers (18 up to 36 months)</b>						
Full-time-plus	101B			-	1.652	-
Full-time	103B	1,287		1,287	1.400	1,802
Three-quarters-time	105B	494		494	1.050	519
On-half-time	107B	61		61	0.770	47
<b>Three Years and Older</b>						
Full-time-plus	111			-	1.180	-
Full-time	113	77		77	1.000	77
Three-quarters-time	115	10		10	0.750	8
One-half-time	117	41		41	0.550	23
<b>Exceptional Needs</b>						
Full-time-plus	121			-	1.416	-
Full-time	123	-		-	1.200	-
Three-quarters-time	125	-		-	0.900	-
One-half-time	127	-		-	0.660	-
<b>Limited and Non-English Proficient</b>						
Full-time-plus	131			-	1.298	-
Full-time	133	1,608		1,608	1.100	1,769
Three-quarters-time	135	571		571	0.825	471
One-half-time	137	54		54	0.605	33
<b>Children at Risk of Abuse or Neglect</b>						
Full-time-plus	141			-	1.298	-
Full-time	143	-		-	1.100	-
Three-quarters-time	145	-		-	0.825	-
One-half-time	147	-		-	0.605	-
<b>Severely Handicapped</b>						
Full-time-plus	151			-	1.770	-
Full-time	153	181		181	1.500	272
Three-quarters-time	155	56		56	1.125	63
One-half-time	157	3		3	0.825	2
<b>TOTAL DAYS OF ENROLLMENT</b>	190	5,295	-	5,295		6,400
<b>DAYS OF OPERATION</b>	169	247		247		
<b>DAYS OF ATTENDANCE</b>	179	5,295		5,295		



NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT  
for Child Development Programs**

Agency Name: WALNUT AVENUE WOMEN'S CENTER

Vendor No. Q807

Fiscal Year Ended: June 30, 2008

Contract No. CCTR-7435

Commingled Contract No. (If Any) \_\_\_\_\_

SECTION II - NONCERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
Report all children who were not certified but were served at the same site(s) as certified children.		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
<i>Infants (up to 18 months)</i>						
Full-time-plus	201	-		-	2.006	-
Full-time	203	-		-	1.700	-
Three-quarters-time	205	5		5	1.275	6
One-half-time	207	31		31	0.935	29
<i>FCCH Infants (up to 18 months)</i>						
Full-time plus	201A	-		-	1.652	-
Full-time	203A	-		-	1.400	-
Three-quarters-time	205A	-		-	1.050	-
One-half-time	207A	-		-	0.770	-
<i>Toddlers (18 up to 36 months)</i>						
Full-time-plus	201B	-		-	1.652	-
Full-time	203B	133		133	1.400	186
Three-quarters-time	205B	14		14	1.050	15
On-half-time	207B	2		2	0.770	2
<i>Three Years and Older</i>						
Full-time-plus	211	-		-	1.180	-
Full-time	213	-		-	1.000	-
Three-quarters-time	215	2		2	0.750	2
One-half-time	217	149		149	0.550	82
<i>Exceptional Needs</i>						
Full-time-plus	221	-		-	1.416	-
Full-time	223	-		-	1.200	-
Three-quarters-time	225	-		-	0.900	-
One-half-time	227	-		-	0.660	-
<i>Limited and Non-English Proficient</i>						
Full-time-plus	231	-		-	1.298	-
Full-time	233	-		-	1.100	-
Three-quarters-time	235	-		-	0.825	-
One-half-time	237	-		-	0.605	-
<i>Children at Risk of Abuse or Neglect</i>						
Full-time-plus	241	-		-	1.298	-
Full-time	243	-		-	1.100	-
Three-quarters-time	245	-		-	0.825	-
One-half-time	247	-		-	0.605	-
<i>Severely Handicapped</i>						
Full-time-plus	251	-		-	1.770	-
Full-time	253	-		-	1.500	-
Three-quarters-time	255	-		-	1.125	-
One-half-time	257	-		-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	<b>290</b>	<b>336</b>	<b>-</b>	<b>336</b>		<b>321</b>

# AUDITED FINAL ATTENDANCE AND FISCAL REPORT for Child Development Programs

Agency Name: WALNUT AVENUE WOMEN'S CENTER Vendor No. Q807  
 Fiscal Year End: June 30, 2008 Contract No. CCTR-7435  
 Commingled Contract No. (If Any) \_\_\_\_\_

SECTION III - REVENUE	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$23,462		\$23,462
Restricted income for operating costs	308			0
Maintenance of Effort	339			0
Other (specify):	312			0
<b>SUBTOTAL</b>	310	23,462	0	23,462
TRANSFER FROM RESERVE FUND	311			0
FAMILY FEES FOR CERTIFIED CHILDREN				
State General Fund	329	76		76
Federal Fund	331	0		0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS				
State General Fund	349			0
Federal Fund	350	0		0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356	4,535		4,535
Cal Learn Program	358			0
Other (specify): Cty/City/UnitedWay	362	81,428		81,428
<b>TOTAL REVENUE</b>	390	\$109,501	\$0	\$109,501

## SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				\$0
Direct Payments to Providers (FCCH Only)	401			
1000 Certificated Salaries	402	267,653	1,868	269,521
2000 Classified Salaries	404			0
3000 Employee Benefits	406	90,693	1,763	92,456
4000 Books and Supplies	408	31,677	(2,895)	28,782
5000 Services/Other Operating Expenses	412	18,623	(2,308)	16,315
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Replace Equipment (program-related)	416			0
Depreciation or Use Allowance	439	14,561		14,561
Start-Up Expenses (service level exemption)	447			0
Start-Up/Close-Down Expenses (migrant)	449			0
Indirect Costs -- Rate %: 8.00%	459	32,688	1,906	34,594
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):				
	489			0
<b>TOTAL EXPENSES</b>	490	\$455,895	\$334	\$456,229
<b>TOTAL ADMINISTRATIVE COST (in Sec. IV)</b>		\$64,859		\$64,859

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

- ☒ YES  
☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

- ☒ YES  
☐ NO - Explain any discrepancies.

COMMENTS:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT**  
for One-Time-Only Contracts

Agency Name: WALNUT AVENUE WOMEN'S CENTER

Vendor No. Q807

Fiscal Year End: June 30, 2008

Contract No. CCAP-7449

Independent Auditor's Name: IZABAL, BERNACIAK & COMPANY

	COLUMN A	COLUMN B	COLUMN C
SECTION I - REVENUE	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
TOTAL REVENUE	\$0	\$0	\$0

**SECTION II - EXPENDITURES**

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	2,268		2,268
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%			0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
TOTAL EXPENSES	\$2,268	\$0	\$2,268
TOTAL ADMINISTRATIVE COST (included in section II above)	\$0	\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:



**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: WALNUT AVENUE WOMEN'S CENTER Vendor No. Q807

Fiscal Year End: June 30, 2008 Contract No. CIMS-7670

Independent Auditor's Name: IZABAL, BERNACIAK & COMPANY

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs			0
Maintenance of Effort			0
Other (specify):			0
<b>SUBTOTAL</b>	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION II - EXPENDITURES**

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	760		760
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%			0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
<b>TOTAL EXPENSES</b>	\$760	\$0	\$760
<b>TOTAL ADMINISTRATIVE COST</b> (included in section II above)	\$0	\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:



**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: WALNUT AVENUE WOMEN'S CENTER

Vendor No. Q807

Fiscal Year End: June 30, 2008

Contract No. CSCC-7299

Independent Auditor's Name: IZABAL, BERNACIAK & COMPANY

	COLUMN A	COLUMN B	COLUMN C
SECTION I - REVENUE	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
TOTAL REVENUE	\$0	\$0	\$0

**SECTION II - EXPENDITURES**

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	2,000		2,000
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%			0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
TOTAL EXPENSES	\$2,000	\$0	\$2,000
TOTAL ADMINISTRATIVE COST (included in section II above)	\$0	\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**WALNUT AVENUE WOMEN'S CENTER**  
**COMBINING SCHEDULE OF ADMINISTRATIVE COSTS**  
**FISCAL YEAR ENDED JUNE 30, 2008**

Description:	General Center Child Care CCTR-7435	Infant Toddler Resource CCAP-7449	Federal Instructional Materials CIMS-7670	CCDF School Age Resource CSCC-7299	Total Administrative Cost
	\$	0 \$	0 \$	0 \$	0
Salaries	0	0	0	0	0
Taxes and Employee Benefits	0	0	0	0	0
Accounting Services	0	0	0	0	0
Equipment Replacement	0	0	0	0	0
Free Space Contribution	0	0	0	0	0
Insurance	0	0	0	0	0
Indirect Expenses	34,594	0	0	0	34,594
Other	30,265	0	0	0	30,265
Postage	0	0	0	0	0
Staff Training	0	0	0	0	0
Telephone	0	0	0	0	0
Travel	0	0	0	0	0
<b>TOTAL ADMINISTRATIVE COSTS</b>	<b>\$ 64,859</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>64,859</b>

IZABAL, BERNACIAK & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

One Market, Spear Street Tower, Suite 344  
San Francisco, California 94105

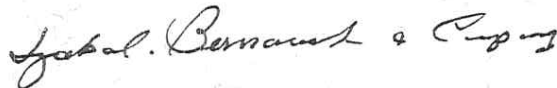
Tel. (415) 896-5551  
Fax (415) 896-0584

**INDEPENDENT AUDITORS' REPORT ON  
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS**

Board of Directors  
**Walnut Avenue Women's Center**  
Santa Cruz, California

We have audited the basic financial statements of Walnut Avenue Women's Center for the year ended June 30, 2008, and have issued our report thereon dated October 31, 2008.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Walnut Avenue Women's Center taken as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by State grants and is also not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.



San Francisco, California  
October 31, 2008

**WALNUT AVENUE WOMEN'S CENTER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Passed Through Grant Number	Expenditures
<b>FEDERAL:</b>			
<b>U. S. DEPT. OF AGRICULTURE</b>			
<i>Passed through:</i>			
California State Dept. of Education Child & Adult Care Food Program	10.558	41-2129-4A	\$ 21,896
<b>U. S. DEPT. OF EDUCATION</b>			
<i>Passed through:</i>			
California State Dept. of Education Family Literacy Grant	84.213C	Q807-00	172,500
Adult Education	84.002A	Q807-00	7,500
<b>U. S. DEPT. OF JUSTICE</b>			
<i>Passed through:</i>			
California Office of Criminal Justice Domestic Violence Assistance Program (VOCA)	16.575	DV 07071775	93,132
Domestic Violence Assistance Program (VAWA)	16.588	DV 07071775	5,195
<b>U. S. DEPT. OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through:</i>			
California State Dept. of Education Child Development Services Child Care and Development School Age Resource	93.575	CSCC-7299	2,000
Infant Toddler Resource	93.575	CCAP-7449	2,268
Instructional materials	93.575	CIMS-7670	760
SUB-TOTAL CFDA 93.575			<u>5,028</u>
<i>Passed through:</i>			
California Office of Criminal Justice Domestic Violence Assistance Program (FVPS)	93.671	DV 07071775	52,006
<b>Total Federal Awards</b>			<u><u>\$ 357,257</u></u>
<b>STATE:</b>			
Governor's Office of Emergency Services Domestic Violence Assistance Program (DVPO)		DV 07071775	\$ 32,117
California Department of Health Services Maternal Child and Adolescent Health		05-45084	221,329
Community Challenge Grant Program		05-45341	210,000
California State Dept. of Education Child & Adult Care Food Program		41-2129-4A	1,566
California State Dept. of Education Child Development Services General Center Child Care		CCTR-7435	219,434
<b>Total State Awards</b>			<u><u>\$ 684,446</u></u>

**NOTE-Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of WALNUT AVENUE WOMEN'S CENTER and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

IZABAL, BERNACIAK & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

One Market, Spear Street Tower, Suite 344  
San Francisco, California 94105

Tel. (415) 896-5551  
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
**Walnut Avenue Women's Center**  
Santa Cruz, California

We have audited the financial statements of Walnut Avenue Women's Center as of and for the year ended June 30, 2008, and have issued our report thereon dated October 31, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Walnut Avenue Women's Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Walnut Avenue Women's Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Walnut Avenue Women's Center's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our Consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Walnut Avenue Women's Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standard.

This report is intended solely for the information of management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Jacob. Bernum & Papp*

San Francisco, California  
October 31, 2008





☒ File ☐ Follow-up Letter & File

☐ Suspend

## Audit Report Review Form

☒ Closed 12/31/08

Control # 04362

Subrecipient Name: Walnut Avenue Women's Center		Fiscal Year Ended: 06/30/08	
Grant Name:		Grant #	
Date Received by OES: 15/29/08	Rec'd w/i 9 months? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Review Date: 12/31/08	Review Performed By: Roni Armstrong

### SCO TRANSMITTAL LETTER

Did SCO identify any cross-cutting findings?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Did SCO refer any program-specific findings to OES?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> SCO Letter Not Received

### AUDIT THRESHOLD

Total OES-related award amount reported in audit <input type="checkbox"/> <\$25K <input checked="" type="checkbox"/> \$25-\$500K <input type="checkbox"/> >\$500K	Type of audit report required <input checked="" type="checkbox"/> FS <input type="checkbox"/> Single Audit <input type="checkbox"/> Grant-Specific
Federal award total reported in audit <input checked="" type="checkbox"/> <\$500 <input type="checkbox"/> =>\$500K <input type="checkbox"/> Not shown	Type of report received: <input checked="" type="checkbox"/> FS <input type="checkbox"/> SAR <input type="checkbox"/> Grant-Specific Type of audit report appropriate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

### AUDIT QUALIFIERS – REQUIRED ITEMS

SINGLE AUDIT REPORTS	GRANT-SPECIFIC REPORTS / FINANCIAL STATEMENTS
<b>Auditor's Report:</b> <input type="checkbox"/> No report “...presents fairly the financial position... in conformity with generally accepted accounting principles” <input type="checkbox"/> Yes <input type="checkbox"/> No  Report makes reference to separate reports on compliance & internal controls <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Auditor's Report:</b> <input type="checkbox"/> No report Report describes scope of testing, e.g., “We have audited the...” <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not included  “...audit conducted ... in conformity with generally accepted accounting principles” <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Financial Statement:</b> Report on internal control describes scope of testing, e.g., “We have audited the...” <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not included  Report includes a statement that report complies with: <input type="checkbox"/> GAS <input type="checkbox"/> GAGAS <input type="checkbox"/> GAS or GAGAS and GAAS <input type="checkbox"/> No Statement (for public accountants)	Report includes language: “schedule [financial statement/grant statement] presents fairly...the status of funds & related expenditures [financial operations] of the[ selected grants].” <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Report makes reference to separate reports on compliance & internal controls <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No letter
<b>Major Programs:</b> Report includes an opinion (or disclaimer) that report complies with laws, regulations & provisions of contracts or grant agreements <input type="checkbox"/> Yes <input type="checkbox"/> No  Report includes language: “schedule of expenditures of federal awards is presented fairly... in relation to the financial statement taken as a whole.” <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Report on Compliance &amp; Internal Controls:</b> Report on internal control describes scope of testing, e.g., “We have audited the...” <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not included  Report includes a statement that report complies with: <input type="checkbox"/> GAS <input type="checkbox"/> GAGAS <input checked="" type="checkbox"/> GAS or GAGAS and GAAS <input type="checkbox"/> No Statement (for public accountants)  Report includes an opinion (or disclaimer) that report complies with: Laws, regulations & provisions of contracts or grant agreements <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No OES audit program & handbook <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Report contains:</b> Schedule of expenditures of federal awards by agency and pass-through entity <input type="checkbox"/> Yes <input type="checkbox"/> No Identifying CFDA # <input type="checkbox"/> Yes <input type="checkbox"/> No  Statement that audit was conducted in accordance with OMB circular A-133 <input type="checkbox"/> Yes <input type="checkbox"/> No  Notes describing significant accounting policies (review contents) <input type="checkbox"/> Yes <input type="checkbox"/> No  Prior year findings with status <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Report contains:</b> Grant number (grant-specific) <input type="checkbox"/> Yes <input type="checkbox"/> No Audit period <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Notes describing significant accounting policies (review contents) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Prior year findings with status <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

## FINDINGS & QUESTIONED COSTS

Financial Statements Grant-Specific Programs	Major Federal Programs
<input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Modified	<input type="checkbox"/> Qualified <input type="checkbox"/> Disclaim <input checked="" type="checkbox"/> Not included
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not included	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not included
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not included	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not included
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not included	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not included
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Total number of findings: 0 # of findings related to OES: 0	Total number of findings: # of findings related to OES:

### Brief Summary of Findings

Financial Statement Findings: ☐ Findings not material to OES grants

Major Federal Program Findings: ☐ Findings not material to OES grants

(Findings should include: criteria/specific requirement upon which it is based; condition found; questioned costs; possible effects; and recommendations.)

Are there any unresolved prior year findings related to OES grants? ☐ Yes ☐ No ☐ Not shown  
 Comment:

If mentioned, was the Management Letter included with the report? ☐ Yes ☐ No ☐ N/A

### CORRECTIVE ACTION PLAN

Corrective Action Plan CAP needed? CAP included with report?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A to OES
CAP sufficient to resolve audit findings? CAP includes timeline for resolution?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
Follow-up actions to be taken:	<input type="checkbox"/> None <input type="checkbox"/> N/A <input type="checkbox"/> Request CAP <input type="checkbox"/> Request CAP revision <input type="checkbox"/> Other:

### REPORT CLOSEOUT / TRACKING

All audit requirements met? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
List deficiencies / other notes:
Follow-up action required: <input checked="" type="checkbox"/> None

Date entered into Audit Report Database: 12/31/08

By: RA

Disposition of Report: ☐ Discard report ☒ Keep report until: 10/11 Type of media: ☒ Paper ☐ CD